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GENERAL ACCOUNTING OFFICE WASHINGTON DC PROGRAM ANAL--ETC F/G 5/1
PROGRESS IN IMPROVING PROGRAM AND BUDGET INFORMATION FOR CONGRE--ETC(U)

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LEVEL IV

Report To The Congress. OF THE UNITED STATES

Progress In Improving Program And Budget Information For Congressional Use.

The Comptroller General is required, by law, to develop standard terms and classifications for Federal fiscal, budgetary, and program-related information; to identify congressional needs for such information; and to monitor recurring reporting requirements of the Congress and recommend changes. This annual report, required by Title VIII of the Congressional Budget Act of 1974, summarizes GAO's work in these areas over the past year.

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COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON DC 20540

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To the President of the Senate and the
Speaker of the House of Representatives

This report is submitted to the Congress in accordance with section 202 (e) of the Legislative Reorganization Act of 1970. This section requires us to report annually on the progress and results of our continuing program, undertaken in accordance with the 1970 Act, as amended by Title VIII of the Congressional Budget Act of 1974, to improve the fiscal, budgetary, and program-related information reported to the Congress. The relevant statutory provisions assign GAO responsibilities for:

- developing standard terminology, definitions, classifications, and codes for Federal fiscal, budgetary, and program-related data and information reported to the Congress;
- conducting a continuing program for identifying and specifying the needs of the Congress for fiscal, budgetary, and program-related information;
- monitoring the recurring reporting requirements of the Congress and making recommendations for changes and improvements in such requirements;
- maintaining inventories and directories of sources and information systems containing fiscal, budgetary, and program-related data and information;
- maintaining central files of Federal fiscal, budgetary, and program-related data and information to meet the recurring requirements of the Congress;
- evaluating the extent to which the executive branch reporting meets identified information needs and specifying the changes required to meet congressional needs;
- cooperating with the executive branch in standardization of the budget, fiscal, and program-related information systems; and
- cooperating with the executive branch in meeting the needs of State and local governments for budget, fiscal, and program-related information.

THE INCREASING NEED FOR BUDGETARY IMPROVEMENTS

In recent decades there have been enormous changes in the size, scope, and complexity of government at all levels in the United States. These changes have put strains on the Federal Government's capacity to establish priorities within budgetary constraints, and to administer programs in an effective and efficient way. During the past few years, and especially during 1981, it has become increasingly apparent that the Federal budget process has become a primary vehicle for addressing these matters. The Administration's and the Congress' use of the budget process and congressional budget "reconciliation" is producing major policy and administrative changes in the Federal Government. We expect that the budget process will continue to be used as a primary means for effecting changes in the Government. Indeed, it appears that the budget process is becoming a lynchpin linking our political, legislative, and administrative processes.

The importance of the budget process in both legislative and executive branch decisionmaking underscores the need for us to understand and participate in the Federal budget process. This will permit us to continue to assist the Congress in developing improved program and budget-related information, and more effective oversight and budgetary procedures. Our work over the last year, as in previous years, has been directed towards this overall objective. In last year's work, we completed several studies resulting in reports, testimony before congressional committees, and comments on pending legislation. We also provided numerous services and special analyses using our automated Legislative Authorization Program and Budget Information System (LAPIS) file. These studies and services are discussed below, followed by a discussion of the executive branch's response to our proposals. The enclosures provide detailed listings of the reports, statements, etc., we have issued since September 1, 1980.

WORK TO IMPROVE BUDGET CONCEPTS, PROCEDURES, AND REPORTING

In the past year, we issued a major report summarizing and restating our views on numerous problems in existing budget concepts, procedures, and reporting, entitled "Federal Budget Concepts and Procedures Can Be Further Strengthened" (PAD-80-36, March 3, 1981). The report also recommended certain courses of action for addressing needed improvements, including congressional steps to establish a study group or commission of high-level elected and appointed officials, and other senior experts, to conduct research and act as a catalyst for reforming budget concepts. We undertook this overview work and report as a means of stimulating renewed discussions of budget concepts reform.

It has been about 6 years since the Congress began operating under the 1974 Congressional Budget and Impoundment Control Act, and 14 years since the underlying "unified budget" concept and other budget principles were adopted as a result of the work of the President's Commission on Budget Concepts in 1967. Over those

years, several developments have occurred, lessening the usefulness of existing budget practices to serve the information and decision-making needs of the Congress, the executive branch, and the public. Legislation has been enacted, removing important Federal programs from the budget, and resulting in incomplete budget coverage and totals not reflecting the true level of Federal activity. Furthermore, the growth in the "relatively uncontrollable" portion of the budget and the increasing importance of new or indirect kinds of Federal activities with economic consequences--notably direct and guaranteed loans, special tax preferences, and regulations--have created new budget control and information problems. In addition, the budget process itself has become encumbered with complicated procedures, paperwork, and measurements, making it difficult for the Congress to understand the budget, assess program results, and set national spending priorities.

The report outlined the following basic changes needed in the budget process:

--To place most off-budget Federal activities back onto the budget, early legislative action is needed. The budget is no longer fully unified. Existing legislation placing certain activities "off-budget" has caused currently estimated fiscal year (FY) 1981 budget totals, including the deficit, to be understated by as much as \$23 billion.

--To better control short- and long-term budget levels, a wide range of management, financing, and legislative actions are needed. Budget control can be improved. About 76 percent of yearly outlays are relatively uncontrollable in the annual appropriations process, a matter of growing concern as Government spending approaches 23 percent of the gross national product. Not enough has been done to achieve better short- and long-term control. The Government should, for example, review and perhaps develop alternatives to certain indexing practices in Federal entitlement programs; and the Federal Government should also improve its multiyear budget planning by, among other steps, extending the time horizon of the national and global trends and issues being considered.

Also, better cross-cutting categories and information are needed for making policy decisions on certain Government-wide activities--for example, national infrastructure and capital acquisitions, research and development, regulatory compliance costs, and a limited number of other policy areas.

--To streamline the process to reduce paperwork and superficial reviews and increase the time for careful analyses and informed debate, changes are needed in scheduling and reporting requirements. Our work has shown that executive branch officials devote much time each year developing

paperwork on budget proposals, and frequently attach secondary importance to studying alternative program approaches and preventing uneconomical and ineffective uses of funds. Steps should be taken to decrease budget formulation workload, and to provide administrators the time, flexibility, and incentives needed to manage their programs in the best ways.

--To increase the reliability, consistency, and comparability of budget figures, action is required on several measurement concepts and practices. Measurements of budget resources and spending are frequently misleading, making it difficult for budget users to compare program levels, and to understand the full magnitude of governmental operations. For example, the Government's use of "offsetting" calculations removes from visibility about \$70 billion in revenues and outlays from 1981 on-budget totals.

The report identified in each of the above areas specific needed improvements, and proposed a course of congressional action in each specific case. Depending upon the issue, we proposed that the Congress either (1) take early legislative action, (2) start oversight or legislation, or (3) encourage further research through establishing a high level budget study group or commission.

Several bills have been introduced in the 97th Congress in the House and the Senate to amend the 1974 Congressional Budget Act and other statutes to bring about changes in executive branch and congressional budgeting, and some committees have indicated that they will be holding hearings on the matter of budgetary reform. We are working with these committees and will assist them as they consider the budget reform needs discussed in our report and elsewhere.

New studies undertaken

Besides issuing the above comprehensive report, we completed work and issued reports on several specific budget matters. These are briefly summarized below.

Entitlement and indexed spending

Recognizing that the Congress has been searching for ways to reduce the budget, and that any significant change in the budget totals could entail changes in the Federal entitlement and indexing practices (entitlements make up the largest part of the "relatively uncontrollable" portion of the budget), we provided the Congress with information, analyses, and options for controlling entitlement and indexed spending. Our report, "What Can Be Done to Check the Growth of Federal Entitlement and Indexed Spending?" (PAD-81-21, March 3, 1981), identified and analyzed seven methods that the Congress should consider for

controlling this kind of spending:

- eliminate a program altogether,
- limit the indexing of program benefits,
- tighten eligibility criteria to target available funds to the most needy,
- reduce the level of benefits,
- place a cap on the program's total spending,
- limit spending to amounts annually appropriated, and
- improve the efficiency with which a program is administered.

We note that the report provided more options than discussed in the President's February 1981 proposed plan for controlling entitlement spending. Specifically, it provided additional alternatives and analyses pertaining to the indexing procedure used in several programs to produce automatic spending increases.

We stated that there are three approaches for altering the present practice of automatic full indexing using the Consumer Price Index (CPI) that merit early consideration as part of the congressional action on spending reductions. These are the following:

- Give the President and the Congress the discretion to modify the amount of the index through the budget process.
- Limit the adjustments to the level of the average increase in worker pay or the CPI, whichever is less.
- Substitute for the present CPI an index judged more efficient in measuring changes in the cost of living of those receiving entitlements, or make adjustments in the index to compensate for its alleged statistical deficiencies.

We believe that the approaches we offer in this report will assist the Congress in its effort to better control Federal spending levels. As the Congress and its committees engage in efforts to address entitlements and indexing, our staff will be available to give further assistance based upon our work in this area.

Funding gaps

In September 1980, it became evident that many appropriations bills would not be enacted by the start of FY 1981. This, plus the Attorney General's decision to enforce the Antideficiency Act's prohibition against obligating funds in the absence of an appropriation, created confusion within Federal agencies. The

Congress averted a crisis a few hours after the start of FY 1981 by passing a continuing resolution providing authority to continue agency operations. This was the second year in a row when the Congress not only failed to pass all of the necessary appropriations bills by the start of the fiscal year, but also failed to pass a continuing resolution before the year began to provide needed temporary funding.

Because the effects of funding gaps on normal Government operations are so significant, we decided to identify and develop alternative approaches to this problem. The results of our work were presented in our report, "Funding Gaps Jeopardize Federal Government Operations" (PAD-81-31, March 3, 1981). We developed criteria against which to evaluate approaches to the problem of funding gaps, and discussed several approaches. The report contained the recommendation that the Congress should enact permanent legislation to allow all agencies to incur obligations, but not expend funds, when appropriations expire (except where program authorization has expired or the Congress has expressly stated that a program should be suspended during a funding hiatus pending further legislative action). This solution maintains congressional control over agency spending and provides clear instructions and guidance to agencies. It resolves the confusion and uncertainty which has accompanied past funding gaps and minimizes the cost associated with them. It provides the exception necessary to avoid the Antideficiency Act's restriction on incurring obligations in advance of appropriations.

We also stated that the Congress should study additional measures on the budgetary process to minimize the likelihood of funding gaps. Such measures could include shifting more programs to authorization and appropriations cycles of two or more years, and establishing and adhering to a reserve in its budget resolutions for fall and spring adjustments for emergency and uncontrollable cost growth.

Offsets and off-budget treatments

During the last year, we continued to address budget coverage and measurement practices which distort budget totals, and thereby lessen the public's and the Congress' understanding of the budget and ability to control Federal programs and priorities through the budgetary process. We completed work and issued a report analyzing how budget totals are understated because of two practices: the Government's practice, sanctioned by budgetary convention, of offsetting (subtracting) Federal business-like revenue from budget totals, thereby understating outlay and revenue totals; and the practice required by legislation placing certain Federal activities "off-budget" to reduce budget totals and permit certain activities to escape the discipline of the budget process. The report, "Federal Budget Totals Are Understated Because of Current Budget Practices" (PAD-81-22, December 31, 1980), pointed out that the combined effect of these practices on fiscal year 1981 totals was to understate total outlays by about \$120 billion, and understate total revenues by about \$102 billion.

This was not the first report in which we addressed the problems of offsets and off-budget treatment of Federal programs. We had previously addressed the offsetting practice in our 1977 report, "Revolving Funds: Full Disclosure Needed for Better Congressional Control" (PAD-77-25, August 31, 1977), and had on numerous occasions proposed eliminating the off-budget status of federally-owned activities--for example, in the 1977 report on the subject to the Chairman of the House Committee on the Budget (PAD-77-55, May 9, 1977). The purpose of the report issued last year was to provide additional analyses and updated figures on the effects of these practices on budget totals.

Our report reiterated our prior recommendations that full budgetary disclosure requires the reporting of budget totals on a gross rather than a net (offset) basis, and the inclusion of current off-budget amounts in the budget totals. We continue to believe that the proper measurement of budgetary resources and spending levels, and the full coverage of the budget to include all federally-owned activities, are important for a budgetary system to function adequately. The Congress cannot easily make informed resource allocation decisions if budget totals do not reflect the full scope and magnitude of Federal activities.

Year-end spending

The Congress, in recent sessions, has shown increasing concern over the recurrent pattern of year-end spending surges in Federal agencies, and has asked us to perform analyses of these spending surges. In the reporting period just ending, we conducted one study at the request of a member of the Congress, and issued our report on the subject entitled, "Federal Year-End Spending: Symptom of a Larger Problem" (PAD-81-18, October 23, 1980).

The report provides extensive data on the spending patterns of each major agency and department in selected "object classes" for fiscal years 1977, 1978, and 1979, and discussed some of the causes and results of year-end spending surges. We noted that while year-end spending surges can be consistent with good planning and efficient administration--for example, where there are predictable fourth quarter obligation surges due to cyclical or seasonal requirements--there are other cases where the spending surges stem from hasty and unplanned decisions, and have negative impacts. The report describes how wasteful spending surges can adversely affect the budgetary process, agency personnel morale and costs, and the quality of Federal expenditures.

We further noted that statutory limitations on the percentage of funds that may be obligated in the final months of the fiscal year, while justified in some cases, are not the best means of addressing this problem. Such limitations address a symptom rather than the underlying budgetary and administrative weaknesses that permit, or even encourage, wasteful year-end spending.

In the final analysis, more effective management of budget execution is needed to control year-end spending. We stated in

the report that Office of Management and Budget (OMB) and agency officials too often fail to adequately monitor and control budget execution to assure the efficient and effective use of funds. We reiterated our belief that the Office of Management and Budget should place higher priority on monitoring budget execution, and make more effective use of the apportionment process, through which OMB distributes obligational authority to agencies, to perform needed monitoring and control. Year-end spending could be better controlled if OMB would carry out more fully its monitoring responsibilities and use the systems and data already available.

Capital budgeting

The Federal Government has enormous amounts of capital assets--military installations, dams, public lands, buildings. It also helps fund State and local government projects, particularly roads and streets, waste treatment plants, and mass transit systems. It therefore is a matter of concern that much of these federally-owned and financed items are deteriorating, and that the Government is faced with the prospect of either repairing and rehabilitating them, or risking a staggering replacement burden in the future.

Because important decisions have to be made about commencing or delaying capital projects, and about the appropriate funding levels, it is imperative that the Government possess adequate policy, budgeting, and reporting procedures for addressing capital needs. We undertook to review these procedures and reported our findings last year in "Federal Capital Budgeting: A Collection of Haphazard Practices" (PAD-81-19, February 6, 1981). The report was based upon a study of the capital budgeting experiences in 24 organizations, encompassing business, city, county, State, and Federal agencies.

Our report pointed out the significant problems stemming from the fact that Federal decisionmaking today focuses on single projects rather than on the Nation's overall infrastructure needs, and that sound, up-to-date information on capital needs and activities is often lacking in budget-related materials. We therefore recommended that the responsibility for assessing the amount and the condition of the Nation's infrastructure and for advising on policy for it should be assigned to policy and oversight units in the Congress and the executive branch. Both branches should specify information and analytical support they need from Federal managers. Specifically, the Congress should give a Senate and House Committee the policy-level oversight responsibility for Federal capital investment and for assessing infrastructure needs and conditions. A component of the Executive Office of the President should be designated as a focal point for executive policy direction.

During the year we also issued a report concerning the General Services Administration's (GSA) planning for its public buildings program. The report, "Foresighted Planning and Budgeting Needed for Public Buildings Program" (PAD-80-95, September 9, 1980), was developed at the request of the Chairman of the

Committee on Environment and Public Works of the Senate. The objective of the study was to determine whether the capital budgeting procedures in CSA and the authorization procedures in the Congress reflect or encourage rational, foresighted planning and management for these public buildings program.

We concluded that CSA's public buildings program does not adequately establish program priorities, link planning to budgeting, or provide for effective maintenance and major repair. Also, the existing congressional authorization process does not require GSA or the Congress to establish priorities or to link authorization and planning to budgeting. CSA's case-by-case submission of prospectuses under current authorization procedures forces decisionmaking with no knowledge of a particular project's place in the overall program mission. Because these procedures do not link planning and authorization to budgeting, the funds that are available may not go to carrying out the highest priority. Case-by-case decisionmaking also prohibits judicious analysis of alternative approaches to meeting program objectives.

Our report accordingly expressed support for pending legislation that would change the authorization procedures for public building projects, to provide for an annual authorization bill (replacing separate authorization of prospectuses) and to require GSA to prepare and submit to the Congress each year an annual and a 5-year plan for addressing public buildings needs. We also recommended that the Congress require GSA to report periodically certain information that would enhance the Congress' ability to act in an informed way on the public buildings program.

Testimony before congressional committees

We are increasingly being asked to provide our views on budget-related matters in hearings before congressional committees. Over the last year, testimony was presented by the Comptroller General, the Acting Comptroller General, and the Director of the Program Analysis Division to Senate and House Committees on possible changes in the Federal Government's budgeting process.

Testimony on the lack of controllability in the Federal budget

In January 1981, we appeared before the Senate Committee on Appropriations with information and views on an increasingly important problem--the extraordinary growth in the "relatively uncontrollable" portion of the Federal budget. The Congress had become concerned over the fact that the part of the budget not readily controlled through the annual appropriations process had increased to over 70 percent of total budget outlays, severely complicating the Congress' ability in a given year to significantly change fiscal policy and spending priorities.

We noted that the issue of "controllability" involves the trade-off between the need for longer-term stable commitment by the Federal Government to people who participate in Federal

programs versus the need for the Congress to control the budget. The trade-offs have to be made on a program-by-program basis dealing with specific groups of people, specific sectors of the economy, and specific problems. Furthermore, the growth in the relatively uncontrollable part of the budget, and prospects for its continued growth, point to a critical need for the Congress and the executive branch to take budget action with a longer time horizon in mind. With improved multiyear budget planning and actions, budget trends will reflect conscious choices made in a strategic planning process rather than being accepted simply as uncontrollable factors.

We provided information on entitlement programs, the largest single component of the "relatively uncontrollables," and discussed options for establishing more controls over these programs and limiting their budgetary impacts. Among the matters discussed was our prior recommendation that the cost-of-living adjustments for Federal retirees should be made annually rather than semiannually, and our proposal to change the housing component of the Consumer Price Index used to adjust benefits in certain Federal entitlement programs. We also noted other options that could reduce entitlement programs, included placing a "cap" on program benefits.

As the 97th Congress continues to address this important matter of budget control, committees and members will find useful, we think, the information and analyses we presented in our testimony and in our report on entitlement programs. Reestablishing control over Federal budget totals and priorities remains one of the most pressing needs facing the Congress.

Testimony on waste,
fraud, and abuse

In June 1981, we provided our views on S. 1120, the Waste, Fraud, and Abuse Reduction Act of 1981, to the Senate Committee on Governmental Affairs. The bill would establish for each agency a 2 percent reservation of funds for fiscal years 1982 and 1983, and allow agency officials to request the release of the difference between the 2 percent amount withheld and any amount saved by reducing waste, fraud, or abuse.

We discussed various aspects and possible consequences of such procedures, if enacted, including the possible disincentives that would be created for reporting waste, fraud, and abuse--the fewer problems reported the greater would be the amount an agency could request for release. In our testimony we also identified a number of other ways of improving governmental administration to achieve economies, including better debt collection, procurement practices, and internal control systems. We also noted the alternative of reducing appropriations directly, thus forcing agencies to find economies or request and justify supplemental appropriations. We stated then, and continue to believe, that action on waste, fraud, and abuse should receive high priority in the Congress.

and executive branch, and that significant progress will require concerted efforts in a number of areas.

Our testimony on related matters over the last year--concerning oversight reform and administrative savings--is addressed in subsequent sections of this report.

Comments on pending legislation

A significant part of our work each year consists of providing our analyses and views to congressional committees on pending legislation concerning budgeting practices. Usually this is done at committee request. The last year saw an up-surge in requests for our analyses on pending legislation, indicating growing congressional interest in budgetary procedures and concepts. We anticipate continued high congressional interest in budget-related legislation during the 97th Congress, and will, of course, continue to be available to provide our analyses of bills being considered. The 97th Congress' bills on which we provided comments are listed below:

- S. 265, a bill to amend the Congressional Budget Act of 1974 to establish procedures for setting targets and ceilings in the congressional budget process for loans and loan guarantees under Federal credit programs;
- S. 147, a bill to amend the Congressional Budget Act of 1974 to provide for a continuing study of entitlement authority by the Budget Committees;
- H.R. 1130, the Sunset Program Reauthorization and Evaluation Act of 1979;
- H.R. 2547, the Government Economy and Spending Reform Act of 1981;
- S. Res. 22, which would direct the Committee on the Budget and the Committee on Governmental Affairs to study the advisability and feasibility of conducting the fiscal affairs of the Government in a 2-year fiscal period;
- H.R. 325, a bill to provide for the inclusion of certain Federal entities in the budget's totals;
- S. 421, a bill to provide for reduction in obligations for FY 1982 by departments, agencies, and establishments of the executive branch.
- H.R. 2468, a bill to require agencies to eliminate year-end spending practices;
- H.R. 108, a bill to establish controls on year-end

spending practices of Federal agencies; and

--H.R. 2204, a bill to establish controls on year-end spending practices of Federal agencies.

Work in specifying standard terms
for the Federal budget process

Since the Federal budget process involves making decisions about social and economic issues that affect all Americans, a prerequisite for participating in those decisions is understanding how the budget process works. With this objective in mind, the Congress in 1974 directed the Comptroller General of the United States to publish standard terminology, definitions, classifications, and codes for Federal fiscal, budgetary, and program-related data and information.

In the last year we published the third edition of "A Glossary of Terms Used in the Federal Budget Process" as part of our effort to fulfill the above congressional mandate to us. As in the previous editions (1975 and 1977), the emphasis was on budget terms, but relevant accounting, economic, and tax terms were added to the new edition to help the user. The Department of the Treasury, OMB, and the Congressional Budget Office helped in defining the terms and making suggestions for changes. To date, approximately 17,000 copies of the third edition of the Glossary have been distributed to congressional offices, agency staff, and other interested individuals and organizations, and the preliminary indications are that the Glossary is being widely used. We think that this publication represents an important step forward in the difficult task of establishing better understanding and clarity in the use of complex budget and associated terms. This, in turn, will facilitate better budget analyses and generally help officials in performing their budgeting tasks.

ASSISTANCE ON OVERSIGHT AND
ADMINISTRATIVE REFORM

Our work in recommending improved procedures for fiscal, program, and budget matters also included providing assistance to the Congress on pending bills that would (1) reform oversight procedures and information, and (2) establish a commission to study ways of improving the effectiveness and efficiency of governmental operations.

Work on oversight reform

Members of the Congress in recent years have begun to explore options for improving the Congress' procedures for authorizing and reviewing Federal programs. It has been felt that new procedures are needed to assure that adequate time and analyses are devoted to reviewing program results and accomplishments--a task that is sometimes slighted in favor of developing legislation for new program initiatives. In the 96th Congress, we were asked to provide analyses and our views on a number of bills to improve parts of the oversight

process, including the information and analytic base supporting decisions made in that process. Some of the bills attempted widespread changes in program authorizations by requiring periodic reexamination of programs (sunset review) or detailed statements of program objectives (sunrise requirements). We commented on proposals directed toward better oversight of specific governmental activities, such as regulatory activity (including legislative veto proposals), grant review, research and development funding, and fraud and abuse in Government programs. The proposals were made by members of the Congress as answers to specific problems, but the combined effect of the proposals was to question many different facets of congressional oversight activity. Taken together, they indicated a widespread congressional desire for a fundamental reform of oversight activities.

There has been a renewed interest in the matter of oversight reform in the 97th Congress, prompted in part by the current reconciliation process requiring authorizing committees to report changes to legislation. We therefore felt it appropriate to issue in the last year a report summarizing and consolidating our statements on the subject to congressional committees. Our report, "Observations on Oversight Reform" (PAD-81-17, 1981), reiterated our belief that reforms are needed in oversight procedures and supporting information on Federal programs. We also provided to the House Committee on Rules our views on H.R. 2 and H.R. 58, bills which would establish new procedures for congressional authorization and reviews. The analyses we have done over the last year, plus those performed and reported on in prior years, should be of considerable use to the Congress as it considers action to change oversight procedures. We continue to believe that oversight reform is needed, and we will provide whatever assistance we can on this matter to the Congress.

Work concerning a commission to improve governmental operations

The matter of general administrative reform gained momentum during the 96th Congress, and is now a matter of continuing interest to congressional committees. Legislation was introduced in the 96th Congress, and reintroduced in the 97th Congress, to establish a commission to study broad questions concerning the efficiency and effectiveness of Federal operations, and inter-relationships in the Federal system. The relevant bills now are S. 10 and H.R. 18. We provided comments on these bills this year to the Senate Committee on Governmental Affairs and the House Committee on Government Operations, and testified on S. 10 in April 1981 before the Senate Committee on Governmental Affairs. We stated at that time that a commission to improve the effectiveness of the Government is greatly needed to focus public attention, discussion, analysis, and support on the steps needed to improve the Government and restore public confidence in it at all levels. It was (and is) our view that

a commission should examine ways of achieving the following objectives:

- Governmental decisionmakers need to think, debate, and act, recognizing that the full implications of policy adopted will often not be felt for several years or even decades.
- Officials need to focus their attention along broad policy lines and on groups of inter-related programs to reduce the possibility of counter-productive conflicts and needless duplication among programs.
- The contemplated effect of policy changes needs to be analyzed more completely before they are made so that foreseeable problems are identified, addressed, and (to the extent possible) prevented.
- Administrators should have the authority and the resources required to meet the goals and expectations formulated by policy makers. Goals and expectations should not be set in excess of available resources or degree of authority granted.
- Firm agendas for policy and program oversight need to be established.
- Policy officials should have clear and valid statements from administrators on the performance of the programs and activities for which they are accountable.
- An administrative structure is needed to facilitate prompt actions to make changes when needed.

We also made suggestions concerning the composition and duties of the commission, and stressed our willingness to work with a commission on various matters of concern, especially those about which we have conducted our own studies recently. We continue to see a need for such a commission, and will provide whatever information and technical assistance is needed by the Congress as it considers legislation to establish such a study group, and (if established) as the Congress reviews the results of the commission's work.

SERVICES IN PROVIDING INFORMATION AND RELATED ANALYSES

We continued to make significant progress in developing and using special inventories and directories to support the needs of the Congress for better program, fiscal, and budget-related information. With the development of these automated files and related documents, we can now respond to a wide range of congressional needs. We found in the last year that congressional interest in, and use of, these services and materials increased, and we expect that further use will be made of these informational tools in succeeding years. These

files, documents, and the analyses they support represent unique sources of assistance to the Congress. We maintain five machine readable files, which are discussed below.

Program inventory file

In the past year, we continued to update and make further use of our automated file of Federal programs and related information. This file, known as the Legislative Authorization, Program, and Budget Information System (LAPIS), now contains about 5,000 Federal programs, activities, and projects spanning virtually all Federal agencies (both on- and off-budget). For each program or other entity, LAPIS provides up-to-date information on the following:

- name of the program or activity, as well as its objective and description;
- administering agency and bureau;
- citation of law that authorizes the program or activity;
- appropriations account, including budget function and subfunction designations;
- amounts authorized and funding limitations;
- expiration and reauthorization dates;
- budget amounts, namely obligations, outlays, and budget authority for the past, current, and budget fiscal year;
- special program and policy area identifiers;
- House and Senate appropriation and authorization committee jurisdiction;
- target group designations.

The categories and information elements in our LAPIS inventory are basic building blocks used in congressional decisionmaking on Federal programs. With LAPIS, we are able to make numerous comparisons and analyses of Federal programs and related budgetary amounts to aid the Congress in its authorizing and funding actions. For example, in the last year we provided special reports to 21 authorizing committees containing budget-related information on the programs under their jurisdiction, for committee use in preparing the annual "views and estimates" reports required by the 1974 Congressional Budget Act. We believe this information provided to the authorizing committees was particularly valuable to them this year given the requirements placed upon them by the budget reconciliation process. It is evident that the authorizing committees are

playing an increasingly important role in congressional budgeting actions, and that their needs for timely and useful budget-related information will increase in future years. We expect that our LAPIS file will prove useful in this regard.

The LAPIS file additionally was used over the past year in responding to several committee requests for special analytical and informational support. A notable example occurred in March-April 1981, when we were called upon to provide extensive information to the House Budget Committee for use in preparing its report on the First Concurrent Budget Resolution, Fiscal Year 1982. Following the Comptroller General's March 1981 testimony on the President's Program for Economic Recovery, the House Budget Committee requested that we provide additional information and estimates for potential cost reductions or collections for several administrative activities. We provided summary tables and analyses covering potential savings for 10 administrative activities--for example, debt collections, action on audit findings, paperwork reduction, etc. This was the first time that most of these activities had been addressed on a Government-wide basis in the congressional budget process. Without the aid of the LAPIS file, this task would have been virtually impossible. The Committee is interested in seeing that action to reduce costs of administration is addressed in the budget process on a continuous basis. As a result, we likely will continue to be directly involved in this type of support for the Congress.

Congressional Information Sources, Inventories, and Directories

As part of our statutorily-mandated responsibilities to help improve the Congress' fiscal, budgetary, and program information resources, we have established the Congressional Information Sources, Inventories, and Directories (CISID) files--an automated data base of current inventories of (1) statutory requirements for recurring reports to the Congress, (2) Federal program evaluation studies, (3) information sources and resources on fiscal, budgetary, and program matters, and (4) information systems containing data on such matters. This data base is maintained on central computer files so it can be transferred to other organizations, including the Library of Congress' SCORPIO information retrieval system, thus facilitating using the inventories by the committees of both chambers of the Congress.

Over the last year, we responded to numerous congressional requests for information and analyses that we developed from these automated files, and for briefings to committee staffs on the scope and possible uses of the files. Additionally, we published the 1980 issue (third edition) of the Congressional Sourcebook Series reflecting the updating we did of the contents of these inventories. This provides in hardcopy form essential information and data in the files, and permits users to immediately use the information and perform analyses without having to access other computer-based systems containing the CISID information. The Congressional Sourcebook Series

consists of three separate volumes. Each volume is an indexed directory and guide:

- "Requirements for Recurring Reports to the Congress" (PAD-80-49, December 1980) describes the various requirements for recurring reports to the Congress from the executive, legislative, and judicial branches of the Federal Government.
- "Federal Information Sources and Systems" (PAD-80-50, October 1980) contains information from two files describing Federal sources and systems maintained by executive agencies containing fiscal, budgetary, and program information.
- "Federal Evaluations" (PAD-80-48, October 1980) contains an inventory of program and management evaluation reports produced by and for most of the departments, agencies, and various commissions of the Federal Government.

We believe that the Congressional Sourcebook Series volumes, together with the CISID computer tapes, are very useful tools for identifying and using information needed by the Congress for carrying out its oversight and budgeting responsibilities. We plan to update the files further, focusing on developing new codes and information to serve better the needs of committees.

Additional work on
reporting requirements

We continued our efforts in the last year to eliminate or modify statutory requirements for 235 reports to the Congress, following our extensive discussions of potential report elimination or modifications with congressional committees. We had testified earlier on H.R. 6686, the Congressional Reports Elimination Act of 1980 before the House Committee on Government Operations. The bill was passed in its final form in October 1980, and was subsequently signed by the President (Public Law 96-470). This law eliminated 53 separate reporting requirements and modified 41 others, resulting in net annual savings of approximately \$7.5 million.

We also responded to a congressional request to find out whether specific due dates for congressionally mandated reporting requirements are synchronized with the budget process and whether executive agencies consistently miss statutory reporting deadlines. This is an important matter because if such conditions exist, the Congress is being deprived of the full use of many of the reports it receives from the executive branch. We reported our findings in "Using Congressional Reporting Requirements in the Budget Process" (PAD-81-24, December 18, 1980).

A principal finding was that more than three-fourths of over 1,000 reports studied in the test period were more than 31 days late; two-thirds were more than 91 days late; and

one-half were more than 181 days late. It was stated in our report that tardiness is encouraged by the absence of a comprehensive system that would monitor and record a receipt date of reports. Currently, no single organization within the Federal Government is responsible for keeping track of the full range of reporting requirements and actual dates of submission. We are now undertaking a study on the various aspects of the comprehensive monitoring and recording systems that would be required.

EXECUTIVE BRANCH PROGRESS

On March 4, 1981, the Office of Management and Budget and the Department of Treasury issued their seventh annual report to the Congress in accordance with Section 202 (f) of the Legislative Reorganization Act of 1970, as amended. That section requires that:

"On or before March 1, 1975, and each year thereafter, the Director of the Office of Management and Budget and the Secretary of the Treasury shall report to the Congress on their plans for addressing the needs identified and specified [by GAO], including plans for implementing changes to classifications and codes to meet the information needs of the Congress as well as the status of prior year system and classification implementations."

Treasury and OMB noted that their positions on the numerous reports issued by us to improve the fiscal, budget, and program information provided the Congress have not changed. Their report also identified a number of areas in which the executive branch has improved congressional access to budget and fiscal information, standards and classifications, and the executive budget process. Many of the matters discussed did not pertain to issues raised in our reports. We concur, however, that many of the actions described--for example, improving certain Treasury documents provided the Congress, establishing the Federal Assistance Award Data System (FAADS), etc.--will contribute to improved information for the Congress.

The executive branch report also noted some positive actions taken on matters that have been addressed by us. It noted that a number of executive agencies had provided technical assistance to us in updating the our glossary of terms used in the budget process. Furthermore, it noted that OMB is continuing to strengthen a system for comprehensive and systematic review of Federal credit activities.

--First, at the program level, the system will insure that credit programs meet the purposes for which they are intended, that they do so efficiently, and that the level of resources is justified.

--Second, the system will result in a more systematic examination and rationalization of the distribution

of Federal credit among sectors of the economy. The control system will be the framework for analyzing the relative distribution of Federal credit resources among economic sectors, e.g., education, housing, industrial development, and export promotion.

--Third, on the aggregate level, the system will be a framework for analyzing the effect of credit activity on the economy as a whole--on public versus private needs, and on economic growth, inflation, and employment.

Subsequent to the issuance of OMB's and Treasury's March 1981 report, the executive branch undertook another major change--one that we had proposed in prior reports. This change affected the Government's zero-base budgeting (ZBB) system.

Eliminating stringent ZBB requirements

The General Accounting Office in recent years has been concerned about the excessive paperwork and burdensome mechanics of the ZBB process prescribed for Federal agencies. In two separate studies of the Government's ZBB process, we discussed the increased costs associated with ZBB and how much time was spent in repetitive exercises generating detailed documentation, and not enough in performing needed in-depth analyses of certain programs. Our reports were "Streamlining Zero-base Budgeting Will Benefit Decisionmaking" (PAD 79-45, September 25, 1979), and "Budget Formulation: Many Approaches Work But Some Improvements Are Needed" (PAD-80-31, February 29, 1980).

While our reports noted that certain ZBB features were useful, such as the priority ranking of programs, they recommended steps to greatly streamline the process and make more time available for performing needed analyses of program results and new problems. We suggested that detailed budget formulation analyses and documentation be restricted each year to certain programs on a rotating basis, perhaps to coincide with congressional cycles of program reviews and reauthorization.

In instructions to Federal agencies for developing their budget submissions for fiscal year 1983, OMB officials have provided agency managers with new flexibility in designing the format and structure of their budget preparation work. Officials of OMB, in their June 1981 revision to Circular A-11, eliminated requirements for ZBB preparations and submissions, except for the ranking requirement (which is to be retained), adding that otherwise, the form of the submissions will be left to discussion between OMB examiners and agency officials. Additionally, OMB officials inform us that they are now rescinding Circular A-115, which contains the detailed instructions on ZBB to agency officials.

We believe that these OMB actions on ZBB represent a step toward improved budget formulation practice that could produce

benefits for the Congress as well as the executive branch. It is important, as we stated before, that agencies' budget formulation staff not become bogged down in unnecessary steps and paperwork. To the extent that this objective is met, they will be in a better position to perform the analysis and develop the material most useful to the Congress in its reviews and actions on the Federal budget.

Additional steps needed

Treasury and OMB officials in their March 1981 report stated that they have not changed their positions on our proposals for improving the budget, program, and fiscal information for the Congress. Such a stance, in our view, will impede steps to enhance the Congress' budgeting and program review capabilities. In numerous reports we have identified changes which are needed, and we continue to believe that these improvements would greatly strengthen the Government's decisionmaking on programs and budget priorities. For this reason, we will continue to work with the Congress and OMB to bring about a more complete implementation of our recommendations.

In particular, we will work to achieve OMB and agency actions on the following matters:

- Better information and policy coordination is needed on Federal capital acquisitions. This will permit more concerted, informed, and timely actions on these important activities.
- OMB officials should make more effective use of the apportionment process to better monitor and control budget execution, to prevent such problems as wasteful year-end spending surges. Too often, OMB and agency officials relegate budget execution monitoring to secondary importance, preferring to focus their attention on budget formulation tasks.
- The reporting of the Government's spending and revenue totals should be placed on a gross basis. Using certain collections and receipts as offsets against spending and revenue amounts produces understatements of the full magnitude of governmental operations.
- More steps are needed to restrict the "roll over" of agencies' recorded borrowing authority. Under current practices, officials may borrow (gross) amounts that exceed the borrowing authority totals shown in the budget, lessening the meaningfulness of those totals and the Congress' understanding of agency spending activities.
- Improved agency and OMB procedures are needed for developing and reporting budget estimates to the Congress. Mis-estimates of outlay levels, obligation rates, and other budget amounts are sometimes due to uncontrollable and unforeseen developments. However, improvements are

still possible and needed. The Congress should be provided with analyses of variances between estimated amounts and the actual levels achieved.

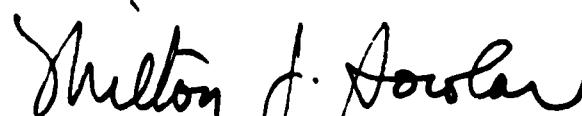
--OMB should, in initial budget requests to the Congress on emergency programs, ask for the entire estimated amount required, and avoid the practice of requesting token amounts (to be followed later by supplemental requests). The regular budget should be comprehensive and fully disclose the executive branch's total estimates for the coming year, including a total estimate for each emergency program where there is a reasonable basis for making such a projection.

--OMB should provide improved information in the budget on the estimated budget increases and decreases that are contingent upon passage of legislation. Substantial changes in the budget require not only appropriations action but also legislative action, and it is important that the budget materials fully report on the amounts that are related to legislative changes.

--Another high-level budget commission or study group is needed to act as a catalyst for needed budget reform. Progress to date in bringing about needed changes has been slow in important areas, and such a commission or group would be helpful in bringing about change--an important objective during this period of growing concern about budget levels and the processes for reaching decisions on the budget.

It is important that these matters be acted upon. The budget lies at the heart of the Government's process for making and implementing policy, and any concept or procedure that impairs the efficiency or effectiveness of budgeting lessens the capacity for the Government to adequately act upon the Nation's needs.

We are sending copies of this report to the chairmen of the House Committee on Appropriations, Committee on the Budget, and Committee on Government Operations; the chairmen of the Senate Committee on Appropriations, Committee on the Budget, and Committee on Governmental Affairs; the Director of the Congressional Budget Office, the Secretary of the Treasury, the Director of the Office of Management and Budget, and other interested persons.



Acting Comptroller General
of the United States

PROGRAM AND BUDGET INFORMATION FOR CONGRESSIONAL USE:REPORTS AND BILL COMMENTS SINCE SEPTEMBER 1, 1980

| <u>Subject and Product</u> | <u>Date</u> | <u>Control Number</u> |
|--|---------------|-----------------------|
| <u>Budget control:</u> | | |
| Letter to the Chairman, Committee on Governmental Affairs, U.S. Senate, with comments on S. 265, a bill to amend the Congressional Budget Act of 1974 (31 U.S.C. 1301) to establish procedures for setting targets and ceilings in the congressional budget process for loans and loan guarantees under Federal credit programs. <u>1/</u> | July 20, 1981 | B-202788 |
| Letter to the Chairman, Committee on Governmental Affairs, U.S. Senate, with comments on S. 147, a bill to amend the Congressional Budget Act of 1974, to provide for a continuing study of entitlement authority by the Budget Committees. <u>1/</u> | June 29, 1981 | B-202602 |
| Letters to the Chairman, Committee on Government Operations, House of Representatives, with comments on two bills: H.R. 1130, the "Sunset Program Reauthorization and Evaluation Act of 1979," and H.R. 2547, the "Government Economy and Spending Reform Act of 1981." <u>1/</u> | May 26, 1981 | B-170612 B-202803 |
| Letter to the Chairman, Committee on Governmental Affairs, U.S. Senate, on S. Res. 22, which would direct the Committee on the Budget and the Committee on Governmental Affairs to study the advisability and feasibility of conducting the fiscal affairs of the U.S. Government in a 2-year fiscal period, | May 26, 1981 | B-170612 |

1/Congressional request.

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| <u>Subject and Product</u> | <u>Date</u> | <u>Control Number</u> |
|---|---------------|-----------------------|
| <u>Budget control (cont.):</u> | | |
| or of having the budget submitted and new budget authority enacted for 2 fiscal years. 1/ | | |
| Letter to the Chairman, Committee on Government Operations, House of Representatives with comments on H.R. 325 a bill to provide for the inclusion of certain Federal entities in the budget totals. 1/ | May 21, 1981 | B-201962 |
| A Glossary of Terms Used in the Federal Budget Process | March 1981 | PAD-81-27 |
| The Federal Investment in Amtrak's Assets Should Be Secured 1/ | March 3, 1981 | PAD-81-32 |
| What Can Be Done to Check Growth of Federal Entitlement and Indexed Spending? 1/ | March 3, 1981 | PAD-81-21 |
| Funding Caps Jeopardize Federal Government Operations | March 3, 1981 | PAD-81-31 |
| Federal Budget Totals Are Understated Because of Current Budget Practices | Dec. 3, 1980 | PAD-81-22 |
| <u>Budget execution:</u> | | |
| Letter to the Chairman, Committee on Governmental Affairs, U.S. Senate, with comments on S. 421, a bill to provide for reductions in obligations for FY 1982 by departments, agencies, and establishments of the executive branch of the Government. 1/ | July 6, 1981 | E-202613 |
| Letter to the Chairman, Committee on Government Operations, House of Representatives, with comments on H.R. 2468, a bill to require agencies to eliminate year-end spending practices. 1/ | June 29, 1981 | P-202731 |

1/Congressional request.

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| <u>Subject and Product</u> | <u>Date</u> | <u>Control Number</u> |
|--|---------------|-----------------------|
| <u>Budget execution (cont.):</u> | | |
| Letter to the Chairman, Committee on Government Operations, House of Representatives, with comments on H.R. 108, a bill to establish controls on year-end spending practices of Federal agencies. 1/ | June 29, 1981 | B-202063 |
| Letter to the Chairman, Committee on Government Operations, House of Representatives, with comments on H.R. 2204, a bill to establish controls on year-end spending practices of Federal agencies. | June 29, 1981 | B-198666 |
| Federal Year-End Spending: Symptom of a Large Problem 1/ | Oct. 23, 1980 | PAD-81-18 |
| <u>Capital budgeting:</u> | | |
| Federal Capital Budgeting: A Haphazard Collection of Practices | Feb. 26, 1981 | PAD-81-19 |
| Foresighted Planning and Budgeting Needed for Public Buildings Programs 1/ | Sept. 9, 1980 | PAD-80-95 |
| <u>General:</u> | | |
| Letter to the Chairman, Committee on Rules, House of Representatives, with comments on H.R. 2 and H.R. 58, bills to establish new congressional procedures for reviewing Federal programs. 1/ | August 1981 | B-170612 |
| Observations on Oversight Reform | 1981 | PAD-81-17 |
| Letter to the Chairman, Committee on Government Operations, House of Representatives, on H.R. 18, a bill to establish a Commission on More Effective Government. 1/ | March 3, 1981 | B-197793 |

1/Congressional request.

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| <u>Subject and Product</u> | <u>Date</u> | <u>Control Number</u> |
|--|----------------|-----------------------|
| <u>General (cont.):</u> | | |
| Letter to the Chairman, Committee on Governmental Affairs, U.S. Senate, on S. 10, a bill to establish a Commission on More Effective Government. 1/ | March 3, 1981 | B-197793 |
| Federal Budget Concepts and Procedures Can Be Further Strengthened | March 3, 1981 | PAD-81-36 |
| <u>Information reporting and sources:</u> | | |
| Using Congressional Reporting Requirements in the Budget Process 1/ | Dec. 18, 1980 | PAD-81-24 |
| Requirements for Recurring Reports to the Congress | Dec. 1980 | PAD-81-49 |
| Federal Information Sources and Systems | Oct. 1980 | PAD-80-50 |
| Federal Evaluations | Oct. 1980 | PAD-80-48 |
| <u>Program inventory:</u> | | |
| Letter to the Chairman, Committee on the Budget, House of Representatives on Office of Management and Budget April 1981 paper on budget reductions achievable through more efficient administrative practices. | April 9, 1981 | B-202447 |
| Letter to the Chairman, Committee on the Budget, House of Representatives, on improved administrative practices can result in further budget reductions. | March 30, 1981 | PAD-81-69 |
| Letter to Chairman, Committee on Labor and Human Resources, U.S. Senate, on budget views and estimates. | March 4, 1981 | PAD-81-41 |

1/Congressional request.

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| <u>Subject and Products</u> | <u>Date</u> | <u>Control Number</u> |
|---|---------------|-----------------------|
| <u>Program inventory (cont.):</u> | | |
| Letter to the Chairman, Committee on Agriculture, Nutrition and Forestry, U.S. Senate, on budget views and estimates. | March 4, 1981 | PAD-81-55 |
| Letter to the Chairman, Committee on Agriculture, House of Representatives, on budget views and estimates. | March 4, 1981 | PAD-81-51 |
| Letter to the Chairman, Subcommittee on Appropriations for Departments of State, Commerce, Justice, the Judiciary and Related Agencies, U.S. Senate, on budget views and estimates. | Feb. 27, 1981 | PAD-81-59 |
| Letter to the Chairman, Committee on Veterans' Affairs, U.S. Senate, on budget views and estimates. | Feb. 27, 1981 | PAD-81-56 |
| Letter to the Chairman, Committee on Science Technology, House of Representatives, on budget views and estimates. | Feb. 27, 1981 | PAD-81-47 |
| Letter to the Chairman, Committee on Judiciary House of Representatives, on budget views and estimates. | Feb. 27, 1981 | PAD-81-46 |
| Letter to the Chairman, Committee on Interior and Insular Affairs, House of Representatives on budget views and estimates. | Feb. 27, 1981 | PAD-81-39 |
| Letter to the Chairman, Committee on Banking, Housing and Urban Affairs, U.S. Senate, on budget views and estimates. | Feb. 26, 1981 | PAD-81-44 |
| Letter to the Chairman, Committee on Energy and Commerce, House of Representatives, on budget views and estimates. | Feb. 26, 1981 | PAD-81-42 |
| Letter to the Chairman, Committee on Banking, Finance and Urban Affairs, House of Representatives, on budget views and estimates. | Feb. 26, 1981 | PAD-81-52 |

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| <u>Subject and Product</u> | <u>Date</u> | <u>Control Number</u> |
|--|---------------|-----------------------|
| <u>Program inventory (cont.):</u> | | |
| Letter to the Chairman, Committee on Ways and Means, House of Representatives, on budget views and estimates. | Feb. 25, 1981 | PAD-81-40 |
| Letter to the Chairman, Committee on Commerce, Science and Transportation, U.S. Senate, on budget views and estimates. | Feb. 25, 1981 | PAD-81-38 |
| Letter to the Chairman, Committee on Foreign Affairs House of Representatives, on budget views and estimates. | Feb. 25, 1981 | PAD-81-53 |
| Letter to the Chairman, Committee on Foreign Affairs, U.S. Senate, on budget views and estimates. | Feb. 25, 1981 | PAD-81-45 |
| Letter to the Chairman, Committee on Finance, U.S. Senate, on budget views and estimates. | Feb. 25, 1981 | PAD-81-48 |
| Letter to the Chairman, Committee on Merchant Marine and Fisheries, House of Representatives, on budget views and estimates. | Feb. 24, 1981 | PAD-81-43 |
| Letter to the Chairman, Committee on Environment and Public Works, U.S. Senate, on budget views and estimates. | Feb. 24, 1981 | PAD-81-49 |
| Letter to the Chairman, Committee on Public Works and Transportation, House of Representatives, on budget views and estimates. | Feb. 24, 1981 | PAD-81-37 |
| Letter to the Chairman, Select Committee on Small Business, U.S. Senate, on budget views and estimates. | Feb. 20, 1981 | PAD-81-50 |
| Letter to the Chairman, House Committee on Small Business, on budget views and estimates. | Feb. 2, 1981 | PAD-81-54 |

APPENDIX II

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PROGRAM AND BUDGET INFORMATION FOR CONGRESSIONAL USE:TESTIMONY SINCE SEPTEMBER 1, 1980

| <u>Subject</u> | <u>Date</u> | <u>Committee or Organization</u> | <u>Speaker</u> |
|--|---------------|--|--|
| <u>Budget Control</u> | | | |
| Lack of Controllability in the Federal Budget | Jan. 29, 1981 | Senate Committee on Appropriations | Elmer B. Staats, Comptroller General of the United States |
| <u>Budget Execution</u> | | | |
| S. 1120, the Waste, Fraud, and Abuse Reduction Act of 1981 | June 9, 1981 | Senate Committee on Governmental Affairs | Morton A. Myers Director, Program Analysis Division |
| <u>General</u> | | | |
| S. 10, a bill to establish a Commission on More Effective Government | Apr. 28, 1981 | Senate Committee on Governmental Affairs | Milton J. Socolar, Acting Comptroller General of the United States |
| <u>Program Inventory</u> | | | |
| Opportunities to Achieve Savings Through Legislative Action | March 1980 | House Committee on the Budget | Elmer B. Staats, Comptroller General of the United States |

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